

## CHAPTER 24

## UNIFORM SYSTEM OF ACCOUNTS FOR WATER AND WASTEWATER UTILITIES

## CLASSIFICATION OF WATER AND WASTEWATER UTILITIES

Wastewater Utility Classes (based on annual revenues):

Class A: \$1,000,000 and more

Class B: \$200,000 to \$999,999

Class C: Less than \$200,000

Generally, Class A & B utilities maintain their records on the accrual basis and Class C utilities maintain their records on the cash basis.

**CHART OF ACCOUNTS FOR CLASS A OR B WATER UTILITY:****BALANCE SHEET ACCOUNTS:**

## ASSETS AND OTHER DEBITS

## Utility Plant

- 101 Utility Plant in Service
- 102 Utility Plant Leased to Others
- 103 Property Held for Future Use
- 104 Utility Plant Purchased or Sold
- 105 Construction Work in Progress
- 108 Accumulated Depreciation of Utility Plant in Service
- 110 Accumulated Amortization of Utility Plant in Service
- 114 Utility Plant Acquisition Adjustments
- 115 Accumulated Amortization of Utility Plant Acquisition Adjustments

## Other Property and Investments

- 121 Nonutility Property
- 122 Accumulated Depreciation and Amortization of Nonutility Property
- 123 Investment in Associated Companies
- 124 Utility Investments
- 125 Other Investments
- 127 Other Special Funds

## Current and Accrued Assets

- 131 Cash
  - 131.1 Cash on Hand
  - 131.2 Cash in Bank
- 132 Special Deposits
- 134 Working Funds
- 135 Temporary Cash Investments
- 141 Customer Accounts Receivable
- 142 Other Accounts Receivable
- 143 Allowance for Uncollectible Accounts (Credit)
- 144 Notes Receivable
- 145 Accounts Receivable from Associated Companies
- 146 Notes Receivable from Associated Companies
- 151 Plant Materials and Supplies
- 162 Prepayments
- 171 Accrued Interest Receivable
- 174 Miscellaneous Current and Accrued Assets

Deferred Debits

- 181 Unamortized Debt Discount and Expense
- 182 Extraordinary Property Losses
- 186 Miscellaneous Deferred Debits

LIABILITIES AND EQUITY

Equity

- 215 Retained Earnings

Long-Term Debt

- 221 Bonds
- 223 Advances from Associated Companies
- 224 Other Long-Term Debt

Current and Accrued Liabilities

- 231 Accounts Payable
- 232 Notes Payable
- 233 Accounts Payable to Associated Companies
- 234 Notes Payable to Associated Companies
- 235 Customer Deposits
- 236 Accrued Taxes
- 237 Accrued Interest
- 239 Matured Long-Term Debt
- 240 Matured Interest
- 241 Miscellaneous Current and Accrued Liabilities

Deferred Credits

- 251 Unamortized Premium on Debt
- 252 Advances for Construction
- 253 Other Deferred Credits

Operating Reserves

- 261 Property Insurance Reserve
- 262 Injuries and Damages Reserve
- 263 Pensions and Benefits Reserve
- 265 Miscellaneous Operating Reserves

Contributions in Aid of Construction

- 271 Contributions in Aid of Construction
- 272 Accumulated Amortization of Contributions in Aid of Construction

WATER UTILITY PLANT ACCOUNTS

- 301 Organization
- 302 Franchises
- 303 Land and Land Rights
- 304 Structures and Improvements
- 305 Collecting and Impounding Reservoirs
- 306 Lakes, River and Other Intakes
- 307 Wells and Springs
- 308 Infiltration Galleries and Tunnels
- 309 Supply Mains
- 310 Power Generation Equipment
- 311 Pumping Equipment
- 320 Water Treatment Equipment

- 330 Distribution Reservoirs and Standpipes
- 331 Transmission and Distribution Mains
- 333 Services
- 334 Meters and Meter Installations
- 335 Hydrants
- 336 Backflow Prevention Devices
- 339 Other Plant and Miscellaneous Equipment
- 340 Office Furniture and Equipment
- 341 Transportation Equipment
- 342 Stores Equipment
- 343 Tools, Shop and Garage Equipment
- 344 Laboratory Equipment
- 345 Power Operated Equipment
- 346 Communication Equipment
- 347 Miscellaneous Equipment
- 348 Other Tangible Plant

#### **CLASS A AND B WATER OPERATING REVENUE ACCOUNTS**

- 460 Unmetered Water Revenue
- 461 Metered Water Revenue
  - 461.1 Metered Sales to Residential Customers
  - 461.2 Metered Sales to Commercial Customers
  - 461.3 Metered Sales to Industrial Customers
  - 461.4 Metered Sales to Public Authorities
  - 461.5 Metered Sales to Multiple Family Dwellings
- 462 Fire Protection Revenue
  - 462.1 Public Fire Protection
  - 462.2 Private Fire Protection
- 464 Other Sales to Public Authorities
- 465 Sales to Irrigation Customers
- 466 Sales for Resale
- 467 Interdepartmental Sales
- 469 Guaranteed Revenues
- 470 Forfeited Discounts
- 471 Miscellaneous Service Revenues
- 472 Rents From Water Property
- 473 Interdepartmental Rents
- 474 Other Water Revenues

#### **CLASS A AND B WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS**

##### Source of Supply and Expenses - Operations

- 601.1 Salaries and Wages - Employees
- 603.1 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.1 Employee Pensions and Benefits
- 610.1 Purchased Water
- 615.1 Purchased Power
- 616.1 Fuel for Power Production
- 618.1 Chemicals
- 620.1 Materials and Supplies
- 631.1 Contractual Services - Engineering
- 632.1 Contractual Services - Accounting
- 633.1 Contractual Services - Legal
- 634.1 Contractual Services - Management Fees
- 635.1 Contractual Services - Testing
- 636.1 Contractual Services - Other
- 641.1 Rental of Building/Real Property

- 642.1 Rental of Equipment
- 650.1 Transportation Expenses
- 656.1 Insurance - Vehicle
- 657.1 Insurance - General Liability
- 658.1 Insurance - Workman's Compensation
- 659.1 Insurance - Other
- 667.1 Regulatory Commission Expense - Other
- 668.1 Water Resource Conservation Expense
- 675.1 Miscellaneous Expenses

Source of Supply and Expenses - Maintenance

- 601.2 Salaries and Wages - Employees
- 603.2 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.2 Employee Pensions and Benefits
- 618.2 Chemicals
- 620.2 Materials and Supplies
- 631.2 Contractual Services - Engineering
- 632.2 Contractual Services - Accounting
- 633.2 Contractual Services - Legal
- 634.2 Contractual Services - Management Fees
- 635.2 Contractual Services - Testing
- 636.2 Contractual Services - Other
- 641.2 Rental of Building/Real Property
- 642.2 Rental of Equipment
- 650.2 Transportation Expenses
- 656.2 Insurance - Vehicle
- 657.2 Insurance - General Liability
- 658.2 Insurance - Workman's Compensation
- 659.2 Insurance - Other
- 667.2 Regulatory Commission Expense - Other
- 675.2 Miscellaneous Expenses

Water Treatment Expenses - Operations

- 601.3 Salaries and Wages - Employees
- 603.3 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.3 Employee Pensions and Benefits
- 615.3 Purchased Power
- 616.3 Fuel for Power Production
- 618.3 Chemicals
- 620.3 Materials and Supplies
- 631.3 Contractual Services - Engineering
- 632.3 Contractual Services - Accounting
- 633.3 Contractual Services - Legal
- 634.3 Contractual Services - Management Fees
- 635.3 Contractual Services - Testing
- 636.3 Contractual Services - Other
- 641.3 Rental of Building/Real Property
- 642.3 Rental of Equipment
- 650.3 Transportation Expenses
- 656.3 Insurance - Vehicle
- 657.3 Insurance - General Liability
- 658.3 Insurance - Workman's Compensation
- 659.3 Insurance - Other
- 667.3 Regulatory Commission Expense - Other
- 675.3 Miscellaneous Expenses

## Water Treatment Expenses - Maintenance

- 601.4 Salaries and Wages - Employees
- 603.4 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.4 Employee Pensions and Benefits
- 618.4 Chemicals
- 620.4 Materials and Supplies
- 631.4 Contractual Services - Engineering
- 632.4 Contractual Services - Accounting
- 633.4 Contractual Services - Legal
- 634.4 Contractual Services - Management Fees
- 635.4 Contractual Services - Testing
- 636.4 Contractual Services - Other
- 641.4 Rental of Building/Real Property
- 642.4 Rental of Equipment
- 650.4 Transportation Expenses
- 656.4 Insurance - Vehicle
- 657.4 Insurance - General Liability
- 658.4 Insurance - Workman's Compensation
- 659.4 Insurance - Other
- 667.4 Regulatory Commission Expense - Other
- 675.4 Miscellaneous Expenses

## Transmission and Distribution Expenses - Operations

- 601.5 Salaries and Wages - Employees
- 603.5 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.5 Employee Pensions and Benefits
- 615.5 Purchased Power
- 616.5 Fuel for Power Production
- 618.5 Chemicals
- 620.5 Materials and Supplies
- 631.5 Contractual Services - Engineering
- 632.5 Contractual Services - Accounting
- 633.5 Contractual Services - Legal
- 634.5 Contractual Services - Management Fees
- 635.5 Contractual Services - Testing
- 636.5 Contractual Services - Other
- 641.5 Rental of Building/Real Property
- 642.5 Rental of Equipment
- 650.5 Transportation Expenses
- 656.5 Insurance - Vehicle
- 657.5 Insurance - General Liability
- 658.5 Insurance - Workman's Compensation
- 659.5 Insurance - Other
- 667.5 Regulatory Commission Expense - Other
- 675.5 Miscellaneous Expenses

## Transmission and Distribution Expenses - Maintenance

- 601.6 Salaries and Wages - Employees
- 603.6 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.6 Employee Pensions and Benefits
- 618.6 Chemicals
- 620.6 Materials and Supplies
- 631.6 Contractual Services - Engineering
- 632.6 Contractual Services - Accounting
- 633.6 Contractual Services - Legal
- 634.6 Contractual Services - Management Fees
- 635.6 Contractual Services - Testing
- 636.6 Contractual Services - Other

- 641.6 Rental of Building/Real Property
- 642.6 Rental of Equipment
- 650.6 Transportation Expenses
- 656.6 Insurance - Vehicle
- 657.6 Insurance - General Liability
- 658.6 Insurance - Workman's Compensation
- 659.6 Insurance - Other
- 667.6 Regulatory Commission Expense - Other
- 675.6 Miscellaneous Expenses

#### Customer Accounts Expenses

- 601.7 Salaries and Wages - Employees
- 603.7 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.7 Employee Pensions and Benefits
- 615.7 Purchased Power
- 616.7 Fuel for Power Production
- 620.7 Materials and Supplies
- 631.7 Contractual Services - Engineering
- 632.7 Contractual Services - Accounting
- 633.7 Contractual Services - Legal
- 634.7 Contractual Services - Management Fees
- 635.7 Contractual Services - Testing
- 636.7 Contractual Services - Other
- 641.7 Rental of Building/Real Property
- 642.7 Rental of Equipment
- 650.7 Transportation Expenses
- 656.7 Insurance - Vehicle
- 657.7 Insurance - General Liability
- 658.7 Insurance - Workman's Compensation
- 659.7 Insurance - Other
- 667.7 Regulatory Commission Expense - Other
- 670.7 Bad Debt Expense
- 675.7 Miscellaneous Expenses

#### Administrative and General Expenses

- 601.8 Salaries and Wages - Employees
- 603.8 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604.8 Employee Pensions and Benefits
- 615.8 Purchased Power
- 616.8 Fuel for Power Production
- 620.8 Materials and Supplies
- 631.8 Contractual Services - Engineering
- 632.8 Contractual Services - Accounting
- 633.8 Contractual Services - Legal
- 634.8 Contractual Services - Management Fees
- 635.8 Contractual Services - Testing
- 636.8 Contractual Services - Other
- 641.8 Rental of Building/Real Property
- 642.8 Rental of Equipment
- 650.8 Transportation Expenses
- 656.8 Insurance - Vehicle
- 657.8 Insurance - General Liability
- 658.8 Insurance - Workman's Compensation
- 659.8 Insurance - Other
- 666.8 Regulatory Commission Expense - Amortization of Rate Case Expense
- 667.8 Regulatory Commission Expense - Other
- 675.8 Miscellaneous Expenses

**CHART OF ACCOUNTS FOR CLASS C WATER UTILITY:****CLASS C WATER OPERATING REVENUE ACCOUNTS**

- 460 Unmetered Water Revenue
  - 460.1 Unmetered Sales to Residential Customers
  - 460.2 Unmetered Sales to Commercial Customers
  - 460.3 Unmetered Sales to Industrial Customers
  - 460.4 Unmetered Sales to Public Authorities
  - 460.5 Unmetered Sales to Multiple Family Dwellings
  - 460.6 Unmetered Sales - Other
- 461 Metered Water Revenue
  - 461.1 Metered Sales to Residential Customers
  - 461.2 Metered Sales to Commercial Customers
  - 461.3 Metered Sales to Industrial Customers
  - 461.4 Metered Sales to Public Authorities
  - 461.5 Metered Sales to Multiple Family Dwellings
- 462 Fire Protection Revenue
- 465 Sales to Irrigation Customers
- 466 Sales for Resale
- 469 Guaranteed Revenues
- 474 Other Water Revenues

**CLASS C WATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS**

- 601 Salaries and Wages - Employees
- 603 Salaries and Wages - Officers, Directors and Majority Stockholders
- 604 Employee Pensions and Benefits
- 610 Purchased Water
- 615 Purchased Power
- 616 Fuel for Power Production
- 618 Chemicals
- 620 Materials and Supplies
- 630 Contractual Services - Billing
- 631 Contractual Services - Professional
- 635 Contractual Services - Testing
- 636 Contractual Services - Other
- 640 Rents
- 650 Transportation Expenses
- 655 Insurance Expense
- 665 Regulatory Commission Expenses
- 670 Bad Debt Expense
- 671 Depreciation and Amortization
- 675 Miscellaneous Expenses

**CHART OF ACCOUNTS FOR CLASS A OR B WASTEWATER (SEWER) UTILITY:****BALANCE SHEET ACCOUNTS:**

## ASSETS AND OTHER DEBITS

## Utility Plant

- 101 Utility Plant in Service
- 102 Utility Plant Leased to Others
- 103 Property Held for Future Use
- 104 Utility Plant Purchased or Sold
- 105 Construction Work in Progress
- 108 Accumulated Depreciation of Utility Plant in Service
- 110 Accumulated Amortization of Utility Plant in Service
- 114 Utility Plant Acquisition Adjustments
- 115 Accumulated Amortization of Utility Plant Acquisition Adjustments

## Other Property and Investments

- 121 Nonutility Property
- 122 Accumulated Depreciation and Amortization of Nonutility Property
- 123 Investment in Associated Companies
- 124 Utility Investments
- 125 Other Investments
- 127 Other Special Funds

## Current and Accrued Assets

- 131 Cash
  - 131.1 Cash on Hand
  - 131.2 Cash in Bank
- 132 Special Deposits
- 134 Working Funds
- 135 Temporary Cash Investments
- 141 Customer Accounts Receivable
- 142 Other Accounts Receivable
- 143 Allowance for Uncollectible Accounts (Credit)
- 144 Notes Receivable
- 145 Accounts Receivable from Associated Companies
- 146 Notes Receivable from Associated Companies
- 151 Plant Materials and Supplies
- 162 Prepayments
- 171 Accrued Interest Receivable
- 174 Miscellaneous Current and Accrued Assets

## Deferred Debits

- 181 Unamortized Debt Discount and Expense
- 182 Extraordinary Property Losses
- 186 Miscellaneous Deferred Debits

## LIABILITIES AND EQUITY

## Equity

- 215 Retained Earnings

## Long-Term Debt

- 221 Bonds
- 223 Advances from Associated Companies
- 224 Other Long-Term Debt



## Current and Accrued Liabilities

- 231 Accounts Payable
- 232 Notes Payable
- 233 Accounts Payable to Associated Companies
- 234 Notes Payable to Associated Companies
- 235 Customer Deposits
- 236 Accrued Taxes
- 237 Accrued Interest
- 239 Matured Long-Term Debt
- 240 Matured Interest
- 241 Miscellaneous Current and Accrued Liabilities

## Deferred Credits

- 251 Unamortized Premium on Debt
- 252 Advances for Construction
- 253 Other Deferred Credits

## Operating Reserves

- 261 Property Insurance Reserve
- 262 Injuries and Damages Reserve
- 263 Pensions and Benefits Reserve
- 265 Miscellaneous Operating Reserves

## Contributions in Aid of Construction

- 271 Contributions in Aid of Construction
- 272 Accumulated Amortization of Contributions in Aid of Construction

## WASTEWATER UTILITY PLANT ACCOUNTS

- 351 Organization
- 352 Franchises
- 353 Land and Land Rights
- 354 Structures and Improvements
- 355 Power Generating Equipment
- 360 Collection Sewers - Force
- 361 Collection Sewers - Gravity
- 362 Special Collecting Structures
- 363 Services to Customers
- 364 Flow Measuring Devices
- 365 Flow Measuring Installations
- 366 Reuse Systems
- 367 Reuse Meters and Meter Installations
- 370 Receiving Wells
- 371 Pumping Equipment
- 374 Reuse Distribution Reservoirs
- 375 Reuse Transmission and Distribution System
- 380 Treatment and Disposal Equipment
- 381 Plant Sewers
- 382 Outfall Sewer Lines
- 389 Other Plant and Miscellaneous Equipment
- 390 Office Furniture and Equipment
- 391 Transportation Equipment
- 392 Stores Equipment
- 393 Tools, Shop and Garage Equipment
- 394 Laboratory Equipment
- 395 Power Operated Equipment
- 396 Communication Equipment
- 397 Miscellaneous Equipment
- 398 Other Tangible Plant

**CLASS A AND B WASTEWATER OPERATING REVENUE ACCOUNTS**

- 521 Flat Rate Revenues
  - 521.1 Residential Revenues
  - 521.2 Commercial Revenues
  - 521.3 Industrial Revenues
  - 521.4 Revenues From Public Authorities
  - 521.5 Multiple Family Dwelling Revenues
  - 521.6 Other Revenues
- 522 Measured Revenue
  - 522.1 Residential Revenues
  - 522.2 Commercial Revenues
  - 522.3 Industrial Revenues
  - 522.4 Revenues From Public Authorities
  - 522.5 Multiple Family Dwelling Revenues
- 523 Revenues From Public Authorities
- 524 Revenues From Other Systems
- 525 Interdepartmental Revenues
- 530 Guaranteed Revenues
- 531 Sale of Sludge
- 532 Forfeited Discounts
- 534 Rents From Wastewater Property
- 535 Interdepartmental Rents
- 536 Other Wastewater Revenues
- 540 Flat Rate Reuse Revenues
  - 540.1 Residential Reuse Revenues
  - 540.2 Commercial Reuse Revenues
  - 540.3 Industrial Reuse Revenues
  - 540.4 Reuse Revenues From Public Authorities
- 540.5 Other Revenues
- 541 Measured Reuse Revenue
  - 541.1 Residential Reuse Revenues
  - 541.2 Commercial Reuse Revenues
  - 541.3 Industrial Reuse Revenues
  - 541.4 Reuse Revenues From Public Authorities
- 544 Reuse Revenues From Other Systems

**CLASS A AND B WASTEWATER UTILITIES OPERATION AND MAINTENANCE EXPENSE ACCOUNTS**

- Collection Expenses - Operations
  - 701.1 Salaries and Wages - Employees
  - 703.1 Salaries and Wages - Officers, Directors and Majority Stockholders
  - 704.1 Employee Pensions and Benefits
  - 715.1 Purchased Power
  - 716.1 Fuel for Power Production
  - 718.1 Chemicals
  - 720.1 Materials and Supplies
  - 731.1 Contractual Services - Engineering
  - 732.1 Contractual Services - Accounting
  - 733.1 Contractual Services - Legal
  - 734.1 Contractual Services - Management Fees
  - 735.1 Contractual Services - Testing
  - 736.1 Contractual Services - Other
  - 741.1 Rental of Building/Real Property
  - 742.1 Rental of Equipment

- 750.1 Transportation Expenses
- 756.1 Insurance - Vehicle
- 757.1 Insurance - General Liability
- 758.1 Insurance - Workman's Compensation
- 759.1 Insurance - Other
- 775.1 Miscellaneous Expenses

#### Collection Expenses - Maintenance

- 701.2 Salaries and Wages - Employees
- 703.2 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.2 Employee Pensions and Benefits
- 718.2 Chemicals
- 720.2 Materials and Supplies
- 731.2 Contractual Services - Engineering
- 732.2 Contractual Services - Accounting
- 733.2 Contractual Services - Legal
- 734.2 Contractual Services - Management Fees
- 735.2 Contractual Services - Testing
- 736.2 Contractual Services - Other
- 741.2 Rental of Building/Real Property
- 742.2 Rental of Equipment
- 750.2 Transportation Expenses
- 756.2 Insurance - Vehicle
- 757.2 Insurance - General Liability
- 758.2 Insurance - Workman's Compensation
- 759.2 Insurance - Other
- 775.2 Miscellaneous Expenses

#### Pumping Expenses - Operations

- 701.3 Salaries and Wages - Employees
- 703.3 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.3 Employee Pensions and Benefits
- 715.3 Purchased Power
- 716.3 Fuel for Power Production
- 718.3 Chemicals
- 720.3 Materials and Supplies
- 731.3 Contractual Services - Engineering
- 732.3 Contractual Services - Accounting
- 733.3 Contractual Services - Legal
- 734.3 Contractual Services - Management Fees
- 735.3 Contractual Services - Testing
- 736.3 Contractual Services - Other
- 741.3 Rental of Building/Real Property
- 742.3 Rental of Equipment
- 750.3 Transportation Expenses
- 756.3 Insurance - Vehicle
- 757.3 Insurance - General Liability
- 758.3 Insurance - Workman's Compensation
- 759.3 Insurance - Other
- 775.3 Miscellaneous Expenses

#### Pumping Expenses - Maintenance

- 701.4 Salaries and Wages - Employees
- 703.4 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.4 Employee Pensions and Benefits
- 718.4 Chemicals
- 720.4 Materials and Supplies
- 731.4 Contractual Services - Engineering

- 732.4 Contractual Services - Accounting
- 733.4 Contractual Services - Legal
- 734.4 Contractual Services - Management Fees
- 735.4 Contractual Services - Testing
- 736.4 Contractual Services - Other
- 741.4 Rental of Building/Real Property
- 742.4 Rental of Equipment
- 750.4 Transportation Expenses
- 756.4 Insurance - Vehicle
- 757.4 Insurance - General Liability
- 758.4 Insurance - Workman's Compensation
- 759.4 Insurance - Other
- 775.4 Miscellaneous Expenses

Treatment and Disposal Expenses - Operations

- 701.5 Salaries and Wages - Employees
- 703.5 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.5 Employee Pensions and Benefits
- 710.5 Purchased Wastewater Treatment
- 711.5 Sludge Removal Expense
- 715.5 Purchased Power
- 716.5 Fuel for Power Production
- 718.5 Chemicals
- 720.5 Materials and Supplies
- 731.5 Contractual Services - Engineering
- 732.5 Contractual Services - Accounting
- 733.5 Contractual Services - Legal
- 734.5 Contractual Services - Management Fees
- 735.5 Contractual Services - Testing
- 736.5 Contractual Services - Other
- 741.5 Rental of Building/Real Property
- 742.5 Rental of Equipment
- 750.5 Transportation Expenses
- 756.5 Insurance - Vehicle
- 757.5 Insurance - General Liability
- 758.5 Insurance - Workman's Compensation
- 759.5 Insurance - Other
- 775.5 Miscellaneous Expenses

Treatment and Disposal Expenses - Maintenance

- 701.6 Salaries and Wages - Employees
- 703.6 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.6 Employee Pensions and Benefits
- 711.6 Sludge Removal Expense
- 718.6 Chemicals
- 720.6 Materials and Supplies
- 731.6 Contractual Services - Engineering
- 732.6 Contractual Services - Accounting
- 733.6 Contractual Services - Legal
- 734.6 Contractual Services - Management Fees
- 735.6 Contractual Services - Testing
- 736.6 Contractual Services - Other
- 741.6 Rental of Building/Real Property
- 742.6 Rental of Equipment
- 750.6 Transportation Expenses
- 756.6 Insurance - Vehicle
- 757.6 Insurance - General Liability
- 758.6 Insurance - Workman's Compensation

- 759.6 Insurance - Other
- 775.6 Miscellaneous Expenses

#### Customer Accounts Expenses

- 701.7 Salaries and Wages - Employees
- 703.7 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.7 Employee Pensions and Benefits
- 715.7 Purchased Power
- 716.7 Fuel for Power Production
- 720.7 Materials and Supplies
- 731.7 Contractual Services - Engineering
- 732.7 Contractual Services - Accounting
- 733.7 Contractual Services - Legal
- 734.7 Contractual Services - Management Fees
- 735.7 Contractual Services - Testing
- 736.7 Contractual Services - Other
- 741.7 Rental of Building/Real Property
- 742.7 Rental of Equipment
- 750.7 Transportation Expenses
- 756.7 Insurance - Vehicle
- 757.7 Insurance - General Liability
- 758.7 Insurance - Workman's Compensation
- 759.7 Insurance - Other
- 770.7 Bad Debt Expense
- 771.7 Depreciation and Amortization
- 775.7 Miscellaneous Expenses

#### Administrative and General Expenses

- 701.8 Salaries and Wages - Employees
- 703.8 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.8 Employee Pensions and Benefits
- 715.8 Purchased Power
- 716.8 Fuel for Power Production
- 720.8 Materials and Supplies
- 731.8 Contractual Services - Engineering
- 732.8 Contractual Services - Accounting
- 733.8 Contractual Services - Legal
- 734.8 Contractual Services - Management Fees
- 735.8 Contractual Services - Testing
- 736.8 Contractual Services - Other
- 741.8 Rental of Building/Real Property
- 742.8 Rental of Equipment
- 750.8 Transportation Expenses
- 756.8 Insurance - Vehicle
- 757.8 Insurance - General Liability
- 758.8 Insurance - Workman's Compensation
- 759.8 Insurance - Other
- 775.8 Miscellaneous Expenses

#### Reclaimed Water Treatment Expenses - Operations

- 701.9 Salaries and Wages - Employees
- 703.9 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.9 Employee Pensions and Benefits
- 715.9 Purchased Power
- 716.9 Fuel for Power Production
- 718.9 Chemicals
- 720.9 Materials and Supplies
- 731.9 Contractual Services - Engineering

- 732.9 Contractual Services - Accounting
- 733.9 Contractual Services - Legal
- 734.9 Contractual Services - Management Fees
- 735.9 Contractual Services - Testing
- 736.9 Contractual Services - Other
- 741.9 Rental of Building/Real Property
- 742.9 Rental of Equipment
- 750.9 Transportation Expenses
- 756.9 Insurance - Vehicle
- 757.9 Insurance - General Liability
- 758.9 Insurance - Workman's Compensation
- 759.9 Insurance - Other
- 775.9 Miscellaneous Expenses

#### Reclaimed Water Treatment Expenses - Maintenance

- 701.10 Salaries and Wages - Employees
- 703.10 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.10 Employee Pensions and Benefits
- 718.10 Chemicals
- 720.10 Materials and Supplies
- 731.10 Contractual Services - Engineering
- 732.10 Contractual Services - Accounting
- 733.10 Contractual Services - Legal
- 734.10 Contractual Services - Management Fees
- 735.10 Contractual Services - Testing
- 736.10 Contractual Services - Other
- 741.10 Rental of Building/Real Property
- 742.10 Rental of Equipment
- 750.10 Transportation Expenses
- 756.10 Insurance - Vehicle
- 757.10 Insurance - General Liability
- 758.10 Insurance - Workman's Compensation
- 759.10 Insurance - Other
- 775.10 Miscellaneous Expenses

#### Reclaimed Water Distribution Expenses - Operations

- 701.11 Salaries and Wages - Employees
- 703.11 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704.11 Employee Pensions and Benefits
- 715.11 Purchased Power
- 716.11 Fuel for Power Production
- 718.11 Chemicals
- 720.11 Materials and Supplies
- 731.11 Contractual Services - Engineering
- 732.11 Contractual Services - Accounting
- 733.11 Contractual Services - Legal
- 734.11 Contractual Services - Management Fees
- 735.11 Contractual Services - Testing
- 736.11 Contractual Services - Other
- 741.11 Rental of Building/Real Property
- 742.11 Rental of Equipment
- 750.11 Transportation Expenses
- 756.11 Insurance - Vehicle
- 757.11 Insurance - General Liability
- 758.11 Insurance - Workman's Compensation
- 759.11 Insurance - Other
- 775.11 Miscellaneous Expenses

## Reclaimed Water Distribution Expenses - Maintenance

701.12	Salaries and Wages - Employees
703.12	Salaries and Wages - Officers, Directors and Majority Stockholders
704.12	Employee Pensions and Benefits
718.12	Chemicals
720.12	Materials and Supplies
731.12	Contractual Services - Engineering
732.12	Contractual Services - Accounting
733.12	Contractual Services - Legal
734.12	Contractual Services - Management Fees
735.12	Contractual Services - Testing
736.12	Contractual Services - Other
741.12	Rental of Building/Real Property
742.12	Rental of Equipment
750.12	Transportation Expenses
756.12	Insurance - Vehicle
757.12	Insurance - General Liability
758.12	Insurance - Workman's Compensation
759.12	Insurance - Other
775.12	Miscellaneous Expenses

**CHART OF ACCOUNTS FOR CLASS C WASTEWATER UTILITY:**

**CLASS C WASTEWATER OPERATING REVENUE ACCOUNTS**

- 521 Flat Rate Revenues
  - 521.1 Residential Revenues
  - 521.2 Commercial Revenues
  - 521.3 Industrial Revenues
  - 521.4 Revenues From Public Authorities
  - 521.5 Multiple Family Dwelling Revenues
  - 521.6 Other Revenues
- 522 Measured Revenue
  - 522.1 Residential Revenues
  - 522.2 Commercial Revenues
  - 522.3 Industrial Revenues
  - 522.4 Revenues From Public Authorities
  - 522.5 Multiple Family Dwelling Revenues
- 524 Revenues From Other Systems
- 530 Guaranteed Revenues
- 536 Other Wastewater Revenues

**CLASS C WASTEWATER OPERATION AND MAINTENANCE EXPENSE ACCOUNTS**

- 701 Salaries and Wages - Employees
- 703 Salaries and Wages - Officers, Directors and Majority Stockholders
- 704 Employee Pensions and Benefits
- 710 Purchased Wastewater Treatment
- 711 Sludge Removal Expense
- 715 Purchased Power
- 716 Fuel for Power Production
- 718 Chemicals
- 720 Materials and Supplies
- 730 Contractual Services - Billing
- 731 Contractual Services - Professional
- 735 Contractual Services - Testing
- 736 Contractual Services - Other
- 740 Rents
- 750 Transportation Expenses
- 755 Insurance Expenses
- 770 Bad Debt Expense
- 771 Depreciation and Amortization
- 775 Miscellaneous Expenses